

"Fighting for California Taxpayers"

Welcome

Dear Friends:

Despite continued taxpayer support for the protections provided by Proposition 13, the threat to this landmark constitutional amendment is nearly constant.

As I wrote in the [Daily Pilot](#) earlier this year:

"Before Proposition 13 passed in 1978, homeowners had become overwhelmed by decades of increasing tax assessments on their properties. Skyrocketing tax assessments threatened many, especially older Californians on fixed incomes, with the loss of their homes because they couldn't make the tax payments."

Prop. 13 stabilized property tax rates and decreased uncertainty for property owners, allowing Californians to feel confident that they wouldn't be taxed out of their homes by unexpected property tax spikes. It also turned the property tax into the most stable and consistent revenue source for the state and for local governments.

Yet since 1978, opponents of Prop. 13 have continued to fight these vital protections for taxpayers. The chronic push for a "split roll," is one prominent example.

A split-roll for commercial property would spike taxes on businesses, increase uncertainty in an already shaky business climate, and would create an administrative nightmare for commercial property owners as well as state agencies. Homeowners and renters would not see a benefit from this change, and a currently stable revenue source would see renewed volatility.

It is so important for Californians to stand united against attempts to weaken or destroy Prop. 13. That's why we are excited to be joining Jon Coupal of the Howard Jarvis Taxpayers Association and leaders from across the state on September 4 in San Diego to show a united front in defense of Proposition 13. You can learn



Friday, August 30, 2013

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[In the News](#)

[Upcoming Events](#)

An update on taxpayer education events coming up in September.

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The Steel Summary

August

7th—Steel and the City of Buena Park sponsor a free small business tax seminar at Walt. D. Ehlers Community Recreation Center.

more about this important event [here](#).

As always, I am honored to serve as your taxpayer advocate. If I can be of any assistance, please do not hesitate to contact me.

Yours truly,



Michelle Steel

Vice Chair

California State Board of Equalization

In The News

Michelle Steel: Sales tax rate inequities

(Op-ed: Orange County Register)

Commentary: Legislature is working to bypass voters

(Op-ed: The Daily Pilot)

Michelle Steel convenes committee to address misapplication of sales tax rates

(Elizabeth Varin, Imperial Valley Press)

Upcoming Taxpayer Events

On **September 17**, I am sponsoring a free tax seminar for nonprofit and faith-based organizations with Assemblyman Donald Wagner, Assemblywoman Diane Harkey, and Lake Forest Mayor Scott Voigts at Saddleback Church.

Nonprofit organizations with questions about state tax laws, new and prospective nonprofits, and those hoping to expand their knowledge should consider attending this informative seminar. Representatives from the BOE, Employment Development Department, Franchise Tax Board, and the Attorney General's Office, will offer important presentations.

13th—Board of Equalization Meeting in Sacramento.

27th—Steel discusses her role on the Board of Equalization at the Stanton Business Alliance Luncheon.

September

2nd—Labor Day

4th—Steel speaks at the San Diego Association of Realtors' Protect Prop 13 Breakfast.

7th—Korean American Coalition 30th Anniversary Awards Gala.

10th—Board of Equalization Meeting in San Francisco.

17th—Steel hosts a free tax seminar for nonprofit and faith-based organizations with Assemblyman Donald P. Wagner, Assemblywoman Diane Harkey, and Mayor Scott Voigts at Saddleback Church in Lake Forest.

19th—Steel hosts a free food industry seminar in San Diego.

25th—Steel hosts a free small business tax seminar in Temecula.



Steel with summer interns Jin Young Kim and Christine Kim.

Taxpayer Links

It is an excellent opportunity to network and to interact directly with state and federal tax agencies; to learn about their rights as taxpayers, and how to navigate our complicated state and federal tax codes.

You can take a look at the invitation [here](#), and register for this event by clicking [here](#).

On **September 19**, I am sponsoring a free seminar for the food industry at the Balboa Park Club in San Diego. This is an ideal event for restaurant and bar owners, mobile food venders, and all others who would like to start or expand a food-industry business.

Representatives from the BOE, Department of Alcohol Beverage Control, and Employment Development Department will offer presentations that will answer questions about sales and use tax, identifying taxable items, tip and wage reporting, happy hour rules about pricing below cost, unemployment insurance information, what licenses businesses need to post, what owners need to provide new employees, information for food trucks and mobile food vendors.

You can find the invitation [here](#), and register by clicking [here](#).

On **September 25**, I am sponsoring a free small-business tax seminar in Temecula. Entrepreneurs and small-business owners looking for answers and help with state and federal tax laws, as well as business people who want to expand their business knowledge, will benefit from presentations by representatives from the BOE, the Employment Development Department, Franchise Tax Board, Internal Revenue Service, and the U.S. Small Business Administration.

Click [here](#) to see the invitation, and you can register [here](#).

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Helpful Links for California

Taxpayers

Board of Equalization Links

[Taxpayers' Rights Advocate](#)

[Electronic Filing \(E-Services\)](#)

[Board of Equalization Forms](#)

[Seller's Permit Application](#)

[Verify Permit or License](#)

[California Use Tax Form](#)

[Claim for Refund Form](#)

Franchise Tax Board Links

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[California Tax Service Center](#)

[Forms and Publications](#)

[Form 540](#) & [Form 540A](#)

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